

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 4182

**FISCAL
NOTE**

By Delegate Statler

[Introduced January 14, 2026; referred to the

Committee on Finance]

1 A BILL to amend and reenact §16-5V-2 of the Code of West Virginia, 1931, as amended, relating
2 to amending the definition of "participating public employer."

Be it enacted by the Legislature of West Virginia:

ARTICLE 5V. EMERGENCY MEDICAL SERVICES RETIREMENT SYSTEM ACT.

§16-5V-2.

Definitions.

1 As used in this article, unless a federal law or regulation or the context clearly requires a
2 different meaning:

3 (a) "Accrued benefit" means on behalf of any member two and six-tenths percent per year
4 of the member's final average salary for the first 20 years of credited service. Additionally, two
5 percent per year for 21 through 25 years and one and one-half percent per year for each year over
6 25 years will be credited with a maximum benefit of 67 percent. A member's accrued benefit may
7 not exceed the limits of Section 415 of the Internal Revenue Code and is subject to the provisions
8 of §16-5V-12 of this code.

9 (1) The board may, upon the recommendation of the board's actuary, increase the
10 employees' contribution rate to 10 and five-tenths percent should the funding of the plan not reach
11 70 percent funded by July 1, 2012. The board shall decrease the contribution rate to eight and one-
12 half percent once the plan funding reaches the 70 percent support objective as of any later
13 actuarial valuation date.

14 (2) Upon reaching the 75 percent actuarial funded level, as of an actuarial valuation date,
15 the board shall increase the two and six-tenths percent to two and three-quarter percent for the
16 first 20 years of credited service. The maximum benefit will also be increased from 67 percent to
17 90 percent.

18 (3) For 911 personnel or home confinement officers with assets transferred pursuant to
19 §16-5V-6d or §16-5V-6f of this code who did not elect to pay back higher past contributions with
20 interest, "accrued benefit" means, on behalf of the member, two percent per year of the member's
21 final average salary for all credited service that was credited as a result of transferred assets.

22 Additionally, two and three-quarter percent for the first 20 years of new credited service earned
23 from date of membership in this plan will be credited. Additionally, two percent per year for 21
24 through 25 years of new credited service earned from date of membership in this plan and one and
25 one-half percent per year for each year over 25 years earned from date of membership in this plan
26 will be credited. A maximum benefit of 90 percent of a member's final average salary may be paid.
27 A member's accrued benefit may not exceed the limits of Section 415 of the Internal Revenue
28 Code and is subject to the provisions of §16-5V-12 of this code.

29 (4) For 911 personnel or home confinement officers with assets transferred pursuant to
30 §16-5V-6d or §16-5V-6f of this code who did elect to pay back higher past contributions, with
31 interest, for eligible 911 service credit, "accrued benefit" means on behalf of the member two
32 percent per year of the member's final average salary for all non-911 credited service that was
33 credited as a result of transferred assets. Additionally, two and three-quarter percent for the first 20
34 years of 911 credited service will be credited. Additionally, two percent per year for 21 through 25
35 years of 911 credited service and one and one-half percent per year for each year over 25 years of
36 911 credited service will be credited. A maximum benefit of 90 percent of a member's final average
37 salary may be paid. A member's accrued benefit may not exceed the limits of Section 415 of the
38 Internal Revenue Code and is subject to the provisions of §16-5V-12 of this code.

39 (b) "Accumulated contributions" means the sum of all retirement contributions deducted
40 from the compensation of a member, or paid on his or her behalf as a result of covered
41 employment, together with regular interest on the deducted amounts.

42 (c) "Active military duty" means full-time active duty with any branch of the armed forces of
43 the United States, including service with the National Guard or reserve military forces when the
44 member has been called to active full-time duty and has received no compensation during the
45 period of that duty from any board or employer other than the armed forces.

46 (d) "Actuarial equivalent" means a benefit of equal value computed upon the basis of the
47 mortality table and interest rates as set and adopted by the board in accordance with the

48 provisions of this article.

49 (e) "Annual compensation" means the wages paid to the member during covered
50 employment within the meaning of Section 3401(a) of the Internal Revenue Code, but determined
51 without regard to any rules that limit the remuneration included in wages based upon the nature or
52 location of employment or services performed during the plan year plus amounts excluded under
53 Section 414(h)(2) of the Internal Revenue Code and less reimbursements or other expense
54 allowances, cash or noncash fringe benefits or both, deferred compensation and welfare benefits.
55 Annual compensation for determining benefits during any determination period may not exceed
56 the maximum compensation allowed as adjusted for cost of living in accordance with §5-10D-7 of
57 this code and Section 401(a)(17) of the Internal Revenue Code.

58 (f) "Annual leave service" means accrued annual leave.

59 (g) "Annuity starting date" means the first day of the month for which an annuity is payable
60 after submission of a retirement application. For purposes of this subsection, if retirement income
61 payments commence after the normal retirement age, "retirement" means the first day of the
62 month following or coincident with the latter of the last day the member worked in covered
63 employment or the member's normal retirement age and after completing proper written
64 application for retirement on an application supplied by the board.

65 (h) "Board" means the Consolidated Public Retirement Board.

66 (i) "Bona fide separation from service upon retirement" means that a retitant has
67 completely terminated any employment relationship with any participating public employer in the
68 system for a period of at least 60 consecutive days from the effective date of retirement and
69 without a prearranged agreement to return to employment with a participating employer. For
70 purposes of this definition, an employment relationship includes employment in any capacity,
71 whether on a permanent, full-time, part-time, substitute, per diem, temporary, or leased employee
72 basis.

73 (j) "Contributing service" or "contributory service" means service rendered by a member

74 while employed by a participating public employer for which the member made contributions to the
75 plan. Contributory service that was transferred in full from the Public Employees Retirement
76 System will qualify as contributory service in this plan.

77 (k) "County commission or political subdivision" has the meaning ascribed to it in this
78 code.

79 (l) "County firefighter" means an individual employed in full-time employment as a
80 firefighter with a county commission.

81 (m) "Covered employment" means: (1) Employment as a full-time emergency medical
82 technician, emergency medical technician/paramedic, or emergency medical services/registered
83 nurse, and the active performance of the duties required of emergency medical services officers;
84 or (2) employment as a full-time employee of a county 911 public safety answering point; or (3)
85 employment as a full-time county home confinement officer; or (4) employment as a full-time
86 county firefighter; or (5) the period of time during which active duties are not performed but
87 disability benefits are received under this article; or (6) concurrent employment by an emergency
88 medical services officer, 911 personnel, home confinement officer, or county firefighter in a job or
89 jobs in addition to his or her employment as an emergency medical services officer, 911 personnel,
90 home confinement officer, or county firefighter where the secondary employment requires the
91 emergency medical services officer, 911 personnel, home confinement officer, or county firefighter
92 to be a member of another retirement system which is administered by the Consolidated Public
93 Retirement Board pursuant to this code: *Provided*, That the emergency medical services officer,
94 911 personnel, home confinement officer, or county firefighter contributes to the fund created in
95 this article the amount specified as the member's contribution in §16-5V-8 of this code.

96 (n) "Credited service" means the sum of a member's years of service, active military duty,
97 disability service, service transferred from the Public Employees Retirement System and accrued
98 annual and sick leave service.

99 (o) "Dependent child" means either:

100 (1) An unmarried person under age eighteen who is:

101 (A) A natural child of the member;

102 (B) A legally adopted child of the member;

103 (C) A child who at the time of the member's death was living with the member while the

104 member was an adopting parent during any period of probation; or

105 (D) A stepchild of the member residing in the member's household at the time of the

106 member's death; or

107 (2) Any unmarried child under age 23:

108 (A) Who is enrolled as a full-time student in an accredited college or university;

109 (B) Who was claimed as a dependent by the member for federal income tax purposes at

110 the time of the member's death; and

111 (C) Whose relationship with the member is described in paragraph (A), (B), or (C),

112 subdivision (1) of this subsection.

113 (p) "Dependent parent" means the father or mother of the member who was claimed as a
114 dependent by the member for federal income tax purposes at the time of the member's death.

115 (q) "Disability service" means service received by a member, expressed in whole years,
116 fractions thereof or both, equal to one half of the whole years, fractions thereof, or both, during
117 which time a member receives disability benefits under this article.

118 (r) "Early retirement age" means age 45 or over and completion of 20 years of contributory
119 service.

120 (s) "Effective date" means January 1, 2008.

121 (t) "Emergency medical services officer" means an individual employed by the state,
122 county or other political subdivision as a medical professional who is qualified to respond to
123 medical emergencies, aids the sick and injured and arranges or transports to medical facilities, as
124 defined by the West Virginia Office of Emergency Medical Services. This definition is construed to
125 include employed ambulance providers and other services such as law enforcement, rescue, or

126 fire department personnel who primarily perform these functions and are not provided any other
127 credited service benefits or retirement plans. These persons may hold the rank of emergency
128 medical technician/basic, emergency medical technician/paramedic, emergency medical
129 services/registered nurse, or others as defined by the West Virginia Office of Emergency Medical
130 Services and the Consolidated Public Retirement Board.

131 (u) "Employer error" means an omission, misrepresentation, or deliberate act in violation
132 of relevant provisions of the West Virginia Code, the West Virginia Code of State Rules, or the
133 relevant provisions of both the West Virginia Code and of the West Virginia Code of State Rules by
134 the participating public employer that has resulted in an underpayment or overpayment of
135 contributions required.

136 (v) "Final average salary" means the average of the highest annual compensation
137 received for covered employment by the member during any five consecutive plan years within the
138 member's last 10 years of service while employed, prior to any disability payment. If the member
139 did not have annual compensation for the five full plan years preceding the member's attainment of
140 normal retirement age and during that period the member received disability benefits under this
141 article, then "final average salary" means the average of the monthly salary determined paid to the
142 member during that period as determined under §16-5V-19 of this code multiplied by 12. Final
143 average salary does not include any lump sum payment for unused, accrued leave of any kind or
144 character.

145 (w) "Full-time employment" means permanent employment of an employee by a
146 participating public employer in a position which normally requires 12 months per year service and
147 requires at least 1,040 hours per year service in that position.

148 (x) "Fund" means the West Virginia Emergency Medical Services Retirement Fund
149 created by this article.

150 (y) "Home confinement officer" means an individual employed in full-time employment as a
151 home confinement officer or home incarceration supervisor with a county sheriff's office or by a

152 county commission and who is certified pursuant to the provisions of §30-29-1 *et seq.* of this code.

153 (z) "Hour of service" means:

154 (1) Each hour for which a member is paid or entitled to payment for covered employment
155 during which time active duties are performed. These hours shall be credited to the member for the
156 plan year in which the duties are performed; and

157 (2) Each hour for which a member is paid or entitled to payment for covered employment
158 during a plan year, but where no duties are performed due to vacation, holiday, illness, incapacity
159 including disability, layoff, jury duty, military duty, leave of absence, or any combination thereof and
160 without regard to whether the employment relationship has terminated. Hours under this
161 subdivision shall be calculated and credited pursuant to West Virginia Division of Labor rules. A
162 member will not be credited with any hours of service for any period of time he or she is receiving
163 benefits under §16-5V-19 or §16-5V-20 of this code; and

164 (3) Each hour for which back pay is either awarded or agreed to be paid by the employing
165 county commission or political subdivision, irrespective of mitigation of damages. The same hours
166 of service shall not be credited both under subdivision (1) or subdivision (2) of this subsection and
167 under this subdivision. Hours under this paragraph shall be credited to the member for the plan
168 year or years to which the award or agreement pertains, rather than the plan year in which the
169 award, agreement, or payment is made.

170 (aa) "Medical examination" means an in-person or virtual examination of a member's
171 physical or mental health, or both, by a physician or physicians selected or approved by the board;
172 or, at the discretion of the board, a medical record review of the member's physical or mental
173 health, or both, by a physician selected or approved by the board.

174 (bb) "Member" means either: (1) A person first hired as an emergency medical services
175 officer by an employer which is a participating public employer of the Emergency Medical Services
176 Retirement System after the effective date of this article, as defined in subsection (s) of this
177 section; or (2) an emergency medical services officer of an employer which is a participating public

178 employer of the Public Employees Retirement System first hired prior to the effective date and who
179 elects to become a member pursuant to this article; or (3) a person first hired by a county 911
180 public safety answering center after the participating public employer elects to participate in the
181 Emergency Medical Services Retirement System; or (4) a home confinement officer hired on or
182 after July 1, 2025, employed by a participating public employer and who is not participating in the
183 Deputy Sheriffs Retirement System; or (5) a home confinement officer who elects to participate
184 pursuant to §16-5V-6f of this code and who is employed by a participating public employer; or (6) a
185 county firefighter hired on or after June 10, 2022; or (7) a county firefighter of an employer which is
186 a participating public employer of the Public Employees Retirement System first hired prior to June
187 10, 2022, and who elects to become a member pursuant to §16-5V-6a of this code; or (8) a person
188 first hired by a county 911 public safety answering center prior to July 1, 2022, and who elects to
189 become a member pursuant to §16-5V-6c of this code. A member shall remain a member until the
190 benefits to which he or she is entitled under this article are paid or forfeited.

191 (cc) "Monthly salary" means the W-2 reportable compensation received by a member
192 during the month.

193 (dd) "Normal form" means a monthly annuity which is one twelfth of the amount of the
194 member's accrued benefit which is payable for the member's life. If the member dies before the
195 sum of the payments he or she receives equals his or her accumulated contributions on the
196 annuity starting date, the named beneficiary shall receive in one lump sum the difference between
197 the accumulated contributions at the annuity starting date and the total of the retirement income
198 payments made to the member.

199 (ee) "Normal retirement age" means the first to occur of the following:

200 (1) Attainment of age 50 years and the completion of 20 or more years of regular
201 contributory service, excluding active military duty, disability service, and accrued annual and sick
202 leave service;

203 (2) While still in covered employment, attainment of at least age 50 years and when the

204 sum of current age plus regular contributory years of service equals or exceeds 70 years;
205 (3) While still in covered employment, attainment of at least age 60 years and completion
206 of 10 years of regular contributory service; or
207 (4) Attainment of age 62 years and completion of five or more years of regular contributory
208 service.

209 (ff) "Participating public employer" means: (1) Any county commission, political
210 subdivision, or county 911 public safety answering point in the state which has elected to cover its
211 emergency medical services officers or 911 personnel, as defined in this article, under the West
212 Virginia Emergency Medical Services Retirement System, or any emergency medical services
213 agency licensed under §16-4C-6a that is designated by a county commission to provide
214 emergency response through a county emergency dispatch center; or (2) any county sheriff's
215 office or county commission who employs full-time home confinement officers; or (3) any county
216 commission who employs county firefighters or full-time home confinement officers.

217 (gg) "Plan" means the West Virginia Emergency Medical Services Retirement System
218 established by this article.

219 (hh) "Plan year" means the 12-month period commencing on January 1 of any designated
220 year and ending the following December 31.

221 (ii) "Political subdivision" means a county, city, or town in the state; any separate
222 corporation or instrumentality established by one or more counties, cities, or towns, as permitted
223 by law; any corporation or instrumentality supported in most part by counties, cities, or towns; and
224 any public corporation charged by law with the performance of a governmental function and whose
225 jurisdiction is coextensive with one or more counties, cities, or towns: *Provided*, That any public
226 corporation established under §7-15-4 of this code is considered a political subdivision solely for
227 the purposes of this article.

228 (jj) "Public Employees Retirement System" means the West Virginia Public Employees
229 Retirement System created by West Virginia Code.

230 (kk) "Regular interest" means the rate or rates of interest per annum, compounded
231 annually, as the board adopts in accordance with the provisions of this article.

232 (ii) "Required beginning date" means April 1 of the calendar year following the later of: (1)
233 The calendar year in which the member attains the applicable age as set forth in this paragraph; or
234 (2) The calendar year in which he or she retires or otherwise separates from covered
235 employment.

236 The applicable age is:

237 (A) Seventy-two, if the individual attains age 72 prior to January 1, 2023;
238 (B) Seventy-three, if the individual attains age 72 after December 31, 2022, and attains age
239 73 before January 1, 2033; or

240 (C) Seventy-five, if the individual attains age 74 after December 31, 2032; provided that the
241 applicable age shall be determined in accordance with the provisions of §401(a)(9) of the Internal
242 Revenue Code and the Treasury Regulations thereunder, as the same may be amended from time
243 to time.

244 (mm) "Retirant" means any member who commences an annuity payable by the plan.

245 (nn) "Retire" or "retirement" means a member's withdrawal from the employ of a
246 participating public employer and the commencement of an annuity by the plan.

247 (oo) "Retirement income payments" means the monthly retirement income payments
248 payable under the plan.

249 (pp) "Spouse" means the person to whom the member is legally married on the annuity
250 starting date.

251 (qq) "Surviving spouse" means the person to whom the member was legally married at the
252 time of the member's death and who survived the member.

253 (rr) "Totally disabled" means a member's inability to engage in substantial gainful activity
254 by reason of any medically determined physical or mental impairment that can be expected to
255 result in death or that has lasted or can be expected to last for a continuous period of not less than

256 12 months.

257 For purposes of this subsection:

258 (1) A member is totally disabled only if his or her physical or mental impairment or
259 impairments is so severe that he or she is not only unable to perform his or her previous work as an
260 emergency medical services officer, 911 personnel, home confinement officer, or county firefighter
261 but also cannot, considering his or her age, education, and work experience, engage in any other
262 kind of substantial gainful employment which exists in the state regardless of whether: (A) The
263 work exists in the immediate area in which the member lives; (B) a specific job vacancy exists; or
264 (C) the member would be hired if he or she applied for work. For purposes of this article,
265 substantial gainful employment is the same definition as used by the United States Social Security
266 Administration.

267 (2) "Physical or mental impairment" is an impairment that results from an anatomical,
268 physiological, or psychological abnormality that is demonstrated by medically accepted clinical
269 and laboratory diagnostic techniques. The board may require submission of a member's annual
270 tax return for purposes of monitoring the earnings limitation.

271 (ss) "Year of service" means a member shall, except in his or her first and last years of
272 covered employment, be credited with years of service credit based upon the hours of service
273 performed as covered employment and credited to the member during the plan year based upon
274 the following schedule:

Hours of Service	Years of Service Credited
Less than 500	0
500 to 999	1/3
1000 to 1499	2/3
1500 or more	1

275

276 During a member's first and last years of covered employment, the member shall be
277 credited with one twelfth of a year of service for each month during the plan year in which the
278 member is credited with an hour of service for which contributions were received by the fund. A
279 member is not entitled to credit for years of service for any time period during which he or she
280 received disability payments under §16-5V-19 or §16-5V-20 of this code. Except as specifically
281 excluded, years of service include covered employment prior to the effective date.

282 Years of service which are credited to a member prior to his or her receipt of accumulated
283 contributions upon termination of employment pursuant to §16-5V-18 of this code or §5-10-30 of
284 this code shall be disregarded for all purposes under this plan unless the member repays the
285 accumulated contributions with interest pursuant to section §16-5V-18 of this code or has, prior to
286 the effective date, made the repayment pursuant to §5-10-18 of this code.

287 (tt) "911 personnel" means an individual employed in full-time employment with a county
288 911 public safety answering point.

NOTE: The purpose of this bill is to clarify that an emergency medical services agency designated by a county commission to provide emergency response through a county emergency dispatch center qualifies as a participating public employer in the Emergency Medical Services Retirement System.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.